

EXHIBIT A**HFA – Riviera 2nd**

Claim	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In the HFA - Riviera 2nd Loan
10725-01355	Cynthia Avanzino	14519 SE 13th Place Bellevue, WA 98007	7,512.00	7,512.00
10725-00160	Chiappetta Trust Dated 4/1/03	c/o Pat and JoAnn Chiappetta Trustees 7043 Cinnamon Drive Sparks, NV 89436	75,000.00	75,000.00
10725-01976	John P. and Nancy K. Manter Living Trust	1449 Tirol Drive Incline Village, NV 89451	25,000.00	25,000.00
10725-01981	John Manter	1449 TIROL DR INCLINE VILLAGE NV 89451-7902	50,000.00	50,000.00
10725-02222	James Rogers IRA	Pensco Trust Co. Inc. Custodian 78 Seal Rock Drive San Francisco, CA 94121	102,150.00	102,150.00
10725-00946	David Stoebling	3568 East Russell Road, Suite D Las Vegas, NV 89120-2234	979.54	979.54
10725-00153	APG Trust Dated 7/5/00	c/o Alex G. Gassiot Trustee 3710 Clover Way Reno, NV 89509	250,260.00	50,000.00
10725-02397	William A. and Angel J. Banos	7431 Dorie Drive West Hills, CA 91307-5277	564,000.00	50,000.00
10725-00900	Eric T. and Dolores Y. Erickson	1455 Superior Ave #342 Newport Beach, CA 92663-6125	390,000.00	50,000.00
10725-00154	Joan B. Gassiot Trust 1987 Dated 8/7/87	Joan B. Gassiot 4050 Bitter Creek Court Reno, NV 89509-0609	152,000.00	50,000.00
10725-01687	Homfeld II LLC	2515 N. Atlantic Blvd. Ft. Lauderdale, FL 33305-1911	\$2,861,221.63	\$1,031.91
10725-02233	Eddie Mayo and Jocelyne Helzer Joint Tenants	115 South Deer Run Road Carson City, NV 89701	255,953.23	50,000.00
10725-02289	2001 Michael T. McGrath Revoc Trust Dated 12/11/01	Michael T McGrath Trustee 66 Schanda Drive Newmarket, NH 03857-2151	268,660.73	39,000.00
10725-00854	George J. Motto	Joe Laxague, Esq. Cane Clark LLP 3272 E. Warm Springs Las Vegas, NV 89120	550,000.00	100,000.00
10725-02026	Richard and Michele Nevins Joint Tenants	1547 Bob Goalby Lane El Paso, TX 79935	1,399,379.81	210,000.00
10725-01865	Adrian Oosthuizen, Jr.	5860 Lausanne Drive Reno, NV 89511	1,355,647.65	25,000.00
10725-00245	Robert H. and Lynn R. Perlman Trust Dated 9/17/92	c/o Robert H. and Lynn R. Perlman Trustees 2877 Paradise Road, Unit 3501	1,187,000.00	\$50,000.00

		Las Vegas, NV 89109-5278		
10725-00882	Kenneth L. Schumann Living Trust Dated 7/19/96	c/o Kenneth L. Schumann Trustee 10 Town Plz #99 Durango, CO 81301-5104	125,000.00	25,000.00
10725-00884	Kenneth Schumann	10 Town Plz #99 Durango, CO 81301	125,000.00	25,000.00
10725-01256	Gary Topp	P.O. Box 3008 Grass Valley, CA 95945-3008	425,000.00	50,000.00
10725-01258	Gary Topp	P.O. Box 3008 Grass Valley, CA 95945	4,394.44	700.00
10725-01083	Robert W. Ulm Living Trust Dated 4/11/05	c/o Robert W Ulm Trustee 414 Morning Glory Road St. Marys, GA 31558-4139	750,000.00	50,000.00
10725-02088	Robert W. Ulm Living Trust Dated 4/11/05	Robert W. Ulm Trustee 414 Morning Glory Road St. Marys, GA 31558	688,165.00	50,000.00
10725-02089	Robert W. Ulm	414 Morning Glory Road St Marys Ga 31558	unspecified	unspecified
10725-00152	Linda M. Walker	3710 Clover Way Reno, NV 89509	101,500.00	25,000.00